

Hearing Date: December 16, 2010
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DPH HOLDINGS CORP., <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
	:	(Jointly Administered)
Reorganized Debtors.	:	
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REORGANIZED DEBTORS' SUPPLEMENTAL REPLY WITH
RESPECT TO PROOF OF ADMINISTRATIVE EXPENSE CLAIM NO. 19570
(EMMA C. KYLES)

("SUPPLEMENTAL REPLY – EMMA C. KYLES")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors") hereby submit this Supplemental Reply With Respect To Proof Of Administrative Expense Claim Number 19570 (the "Supplemental Reply") filed by the Mississippi Workers' Compensation Individual Self-Insurer Guaranty Association (the "Association") on behalf Emma C. Kyles and respectfully represent as follows:

1. On October 19, 2010, the Reorganized Debtors filed their Statement Of Disputed Issues With Respect To Proof Of Administrative Expense Claim Number 19570 (Emma C. Kyles) (Docket No. 20678) (the "Statement of Disputed Issues").

2. Because Ms. Kyles has not filed a supplemental response, the Statement of Disputed Issues is uncontested and the Reorganized Debtors rely upon the Statement of Disputed Issues.¹

3. The Reorganized Debtors reserve all of the their rights to (a) supplement this Supplemental Reply and (b) assert that Ms. Kyles has not followed the claims objection procedures approved by this Court.

¹ The Reorganized Debtors' have granted the Association an extension until November 18, 2010, to file a supplemental response. In the event that the Association files a supplemental response by that date, the Reorganized Debtors' deadline to file a supplemental reply will be December 6, 2010.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) modifying and allowing proof of administrative expense claim number 19570 as an administrative expense priority claim payable to the Claimant in the amount of \$6,042.00 in full satisfaction of proof of administrative expense claim number 19570 and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York
November 16, 2010

SKADDEN, ARPS, SLATE, MEAGHER
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By: /s/ John Wm. Butler, Jr.
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